payments," but not remitted into the treasury as revenue receipts. In the Classified Abstract of Expenditure, Form 14, the amounts should be shown as *minus* entries in red ink under the sub-heads to which they were originally charged, so that the total of Form 14, would be correspondingly reduced, as also the amount of the lump sum entry to be made in the Monthly Cash Account, Form 6, as the expenditure charged during the month.

(*b*) *If made after the close of the year in which the payment was charged in the accounts.*—The amount recovered should be credited in the cash book as miscellaneous revenue under "V (*b*) Other sources" and paid into the treasury.

448A-53. **21.** (*a*) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no interdivisional adjustments are ordinarily allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts if the information is required for departmental purposes.

(*b*) This rule applies only to transactions between divisions in the same circle of a province. In the case of transactions between divisions in different circles of the same province, adjustment should be made, monthly or annually as may be found convenient, to enable the results of the working of forests in each circle to be accurately ascertained.

NOTE 1.—Interdivisional adjustments are allowed in the case of advances of pay, travelling allowances, etc., made to officers on transfer from one division to another.

NOTE 2.—Adjustments between divisions situated within the same circle, other than those referred to in Note 1 may, if necessary, be made in the accounts at the close of the financial year, with the approval of the local Government.

NOTE 3.—The orders in this article are subject to the condition that when adjustments between different Governments are involved the relevant orders in the Civil Account Code will apply.

III.—CANCELLED, LOST AND LAPSED CHEQUES.

448A-25. **22.** If a cheque which has been drawn and entered in the cash book has to be cancelled subsequently, the amount of it should be charged on the creditor side as a "Cancelled Cheque," the cancelled cheque being treated as the voucher. Simultaneously an entry should be made on the debtor side, as indicated below:—

(*a*) *If the cancelled cheque is immediately replaced by a fresh cheque.*—The fresh cheque should be shown as a "Forest Remittance," the number and date of the cheque in lieu of which it is drawn being quoted in the entry.

(*b*) *If the cancelled cheque is not replaced immediately.*—The expenditure in payment of which it was drawn has to be written back. An entry of the cancelled cheque should, therefore, be made on the debtor side as for a cash recovery of a service payment (Article 20).

There will thus be no fresh charge against the head of service originally debited, even if the cancelled cheque is renewed.

23. A lost cheque should be treated in the accounts of the Department in all respects like a cancelled cheque (Article 22), the treasury certificate of non-payment (Article 27, Civil Account Code, Volume I) being regarded as the voucher in support of the entry of cancellation on the creditor side of the cash account. 448A-26.

24. If a lapsed or time-expired cheque (*vide* Article 10) is presented for renewal, this should not be effected by altering the date. The lapsed cheque should first be taken back and cancelled, and then a fresh cheque should be issued, *vide* Article 22. 448A-27.

IV.—CHECKING AND BALANCING.

25. All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it and that the payments are supported by vouchers which have been passed by him. The cash book should be initialled (and dated) under the last entry checked. 448A-6.

26. The cash book should be closed and balanced monthly. Divisional Officers should close their books on the last working day of each month, but subordinate officers may do so on the 27th or such earlier date as may be necessary in order to ensure that the officer in charge of the division in which they are serving or in which their accounts are compiled may receive by the last day of the month, a copy of the cash book (with the original vouchers and such other accounts as may be prescribed). 448A-2 and 17.

27. In the case of Divisional Officers, the cash balance on hand should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in the Cash Account in Form 6 (Article 61). They must, when at head-quarters, always verify the cash balance in person and sign the accounts to be rendered to the Accountant General. When the Divisional Officer is absent on tour, the duties may be entrusted to the senior gazetted subordinate of the divisional staff present at head-quarters, but without the special sanction of the local Government not more than two months may be allowed to elapse without a personal verification of the balance by the Divisional Officer. 448A-19.

C.—Advances to Disbursers.

28. A subordinate officer who is not authorised to draw cheques against the letters of credit issued in favour of the Divisional Officer (Article 6), may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge. 448A-16.